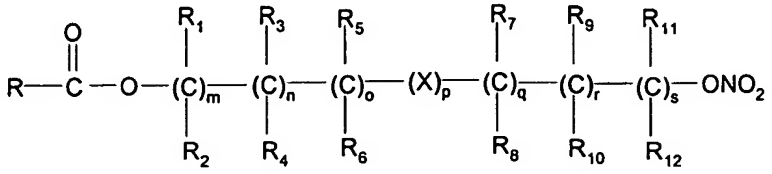
**AMENDMENTS TO THE CLAIMS**:

Please amend the claims as follows:

1. (Original) A process for preparing a compound of general formula (A)



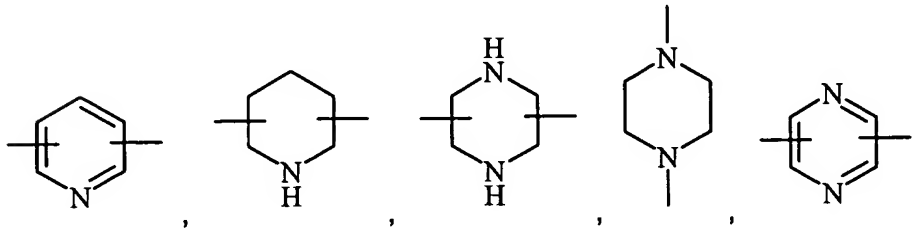
(A)

wherein $R_1$-$R_{12}$ are the same or different and independently are hydrogen, straight or branched $C_1$-$C_6$ alkyl, optionally substituted with aryl;

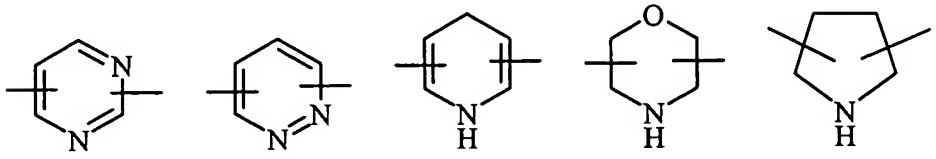
m, n, o, q, r and s are each independently an integer from 0 to 6, and p is 0 or 1, and

X is O, S, SO, $SO_2$, $NR_{13}$ or $PR_{13}$, in which $R_{13}$ is hydrogen, $C_1$-$C_6$ alkyl, or X is selected from the group consisting of:

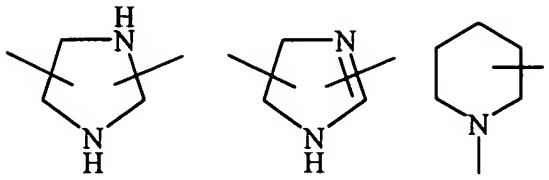
- saturated or unsaturated $C_5$-$C_7$ cycloalkylene, optionally substituted with one or more straight or branched $C_1$-$C_3$ alkyl groups;
- arylene, optionally substituted with one or more halogen atoms, straight or branched alkyl groups containing from 1 to 4 carbon atoms, or a straight or branched $C_1$-$C_3$ perfluoroalkyl;
- a 5 or 6 member saturated, unsaturated, or aromatic heterocyclic ring selected from



(X1), (X2), (X3), (X4), (X5)



(X6), (X7), (X8), (X9), (X10)



(X11) (X12) (X13)

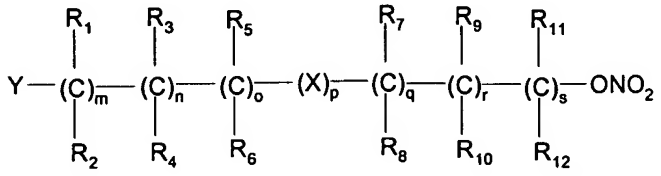
and R is the radical of a pharmacologically active compound selected from the formulae (I)-(XXXI) listed in the specification or the ferulic acid radical of formula (XXXII),wherein R'is H, or a group R(CO)-, in which R is as above defined,

said process comprising reacting a compound of formula (B)

R-COOZ (B)

wherein R is as above defined and Z is hydrogen or a cation selected from Li+, Na+, K+, Ca++, Mg++, tetralkylammonium, tetralkylphosphonium,

with a compound of formula (C)



(C)

wherein $R_1$-$R_{12}$ and m,n,o,p,q,r,s are as defined above and

Y is selected from

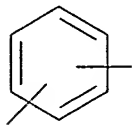
- a Br, Cl, I;
- -$BF_4$, -$SbF_6$, $FSO_3$-, $R_ASO_3$-, in which $R_A$ is a straight or branched $C_1$-$C_6$ alkyl, optionally substituted with one or more halogen atoms, or a C1-C6 alkylaryl;
- $R_BCOO^-$, wherein $R_B$ is straight or branched $C_1$-$C_6$ alkyl, aryl, optionally substituted with one or more halogen atoms or $NO_2$ groups, $C_4$-$C_{10}$ heteroaryl and containing one or more heteroatoms, which are the same or different, selected from nitrogen, oxygen sulfur or phosphorus;
- aryloxy optionally substituted with one or more halogen atoms or $NO_2$ groups, or heteroaryloxy.

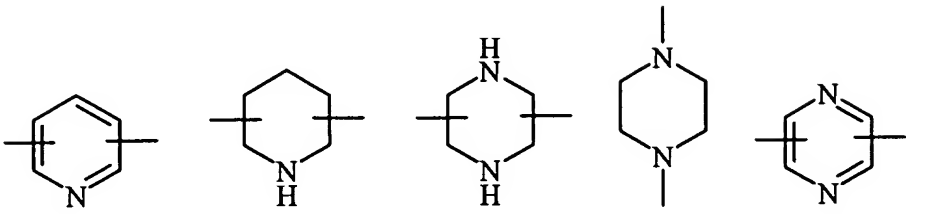
2. ( Original) A process for preparing a compound of formula A according to claim 1 wherein:

the substituents $R_1$-$R_{12}$ are the same or different and independently are hydrogen or straight or branched $C_1$-$C_3$ alkyl,

m, n, o, p, q, r and s are as defined above,

X is O, S or





(X1) (X2) (X3) (X4) (X5)

3. (Currently Amended) A process for preparing a compound of formula A according to claim 1 ~~or 2~~ wherein $R_1$-$R_4$ and $R_7$-$R_{10}$ are hydrogens, m, n, q, r, are 1, o and s are 0, p is 0 or 1, and X is O or S.

4. (Currently Amended) A process for preparing a compound of formula A according to claim 1 ~~anyone of the preceding claims~~ wherein R is the the ferulic acid radical of formula (XXXII)as reported in the specification, wherein R'is H, or a group R(CO)-, in which R is the radical of a pharmacologically active compound selected from the formulae (I)-(XXXI) listed in the specification.

5. ( Original) A process for preparing a compound of formula A according to claim 4 wherein in the compound of formula (B) Y is Br.

6. (Currently Amended) A process for preparing a compound of formula A according to claim 1 ~~anyone of the preceding claims~~ wherein Y is selected from the group consisting of Br, Cl, I,.–$BF_4$, -$SbF_6$, $ClO_4$-, $FSO_3$-, $CF_3SO_3$-, $C_2F_5SO_3$-, $C_3F_7SO_3$-, $C_4F_9SO_3$-, p-$CH_3C_6H_4SO_3$-.

7. (Currently Amended) A process for preparing a compound of formula A according to claim 1 ~~anyone of the preceding claims~~ wherein the reaction is

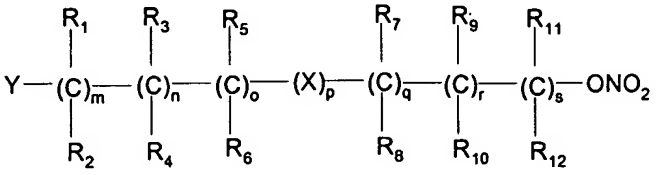
performed in an organic solvent selected from acetone, tetrahydrofurane, dimethylformamide, N-methylpyrrolidone, sulfolane and acetonitrile.

8. (Currently Amended) A process for preparing a compound of formula A according to ~~anyone of the~~ claims 1-4 wherein the reaction is performed in a biphasic system comprising an aprotic dipolar solvent selected from toluene, chlorobenzene, nitrobenzene, tert-butyl-methylether and a water solution wherein the organic solution contains (C) and the water solution contain an alkaline metal salt of (B), in presence of a phase transfer catalyst.

9. (Currently Amended) A process for preparing a compound of formula A according claim 1~~anyone of the preceding claims~~ wherein the reaction is performed at a temperature ranging from 0°C to 100°C.

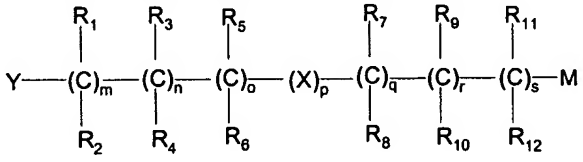
10. (Currently Amended) A process for preparing a compound of formula A according to claim 1~~anyone of the preceding claims~~ wherein the compounds of formula B and C are reacted at a (B)/(C) molar ratio of 2-0.5.

11. (Currently Amended) A process for preparing a compound of formula (C)



(C)

wherein $R_1$-$R_{12}$, m, n, o, p, q, r, s, X, Y are as defined in claim 1-4, comprising reacting a compound of the following formula (D)



(D)

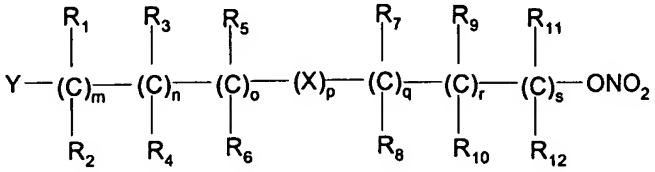
wherein M is OH and the other substituents and indices are as above defined, with a nitrating agent.

12. (Original) A process for preparing a compound of formula (C). according to claim 11 wherein the nitrating agent is sulfonitric mixture.

13. (Currently Amended) A process for preparing a compound of formula (C). according to claim 11~~-12~~ wherein the compound (D) and the nitrating agent are at molar ratio of 2-0.5.

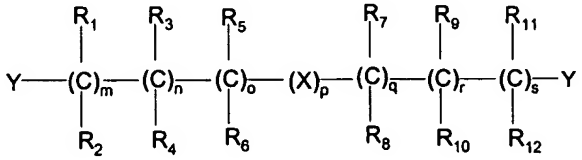
14. (Currently Amended) A process for preparing a compound of formula (C). according to claim 11~~-13~~ wherein the reaction is performed at a temperature ranging from 0°C to 100°C.

15. (Currently Amended) A process for preparing a compound of formula (C)



(C)

wherein $R_1$-$R_{12}$, m, n, o, p, q, r, s, X, Y are as defined in claim 1-4, comprising reacting a compound of the following formula (E),



(E)

wherein $R_1$-$R_{12}$, m, n, o, p, q, r, s, X, Y are as defined above with a nitrating agent.

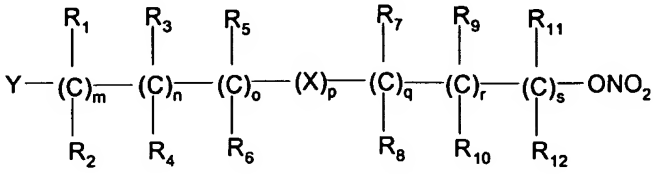
16. (Original) A process for preparing a compound of formula (C). according to claim 15 wherein the nitrating agent is

selected from alkaline metal nitrates, quaternary ammonium nitrates, quaternary phosphonium nitrates, $AgNO_3$, $Zn(NO_3)_2$ $6H_2O$.

17. (Currently Amended) A process for preparing a compound of formula (C). according to claims 15~~-16~~ wherein the compound (E) and the nitrating agent are at molar ratio of 20:2.

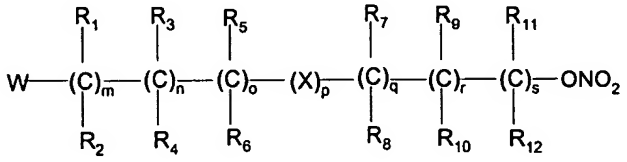
18. (Currently Amended) A process for preparing a compound of formula (C). according to claims 15~~-17~~ wherein the reaction is performed at a temperature ranging from 0°C to 100°C.

19. (Currently Amended) A process for preparing a compound of formula (C)



(C)

wherein $R_1$-$R_{12}$, m, n, o, p, q, r, s, X, Y are as defined in claim 1-4, comprising reacting a compound of the following formula (F),



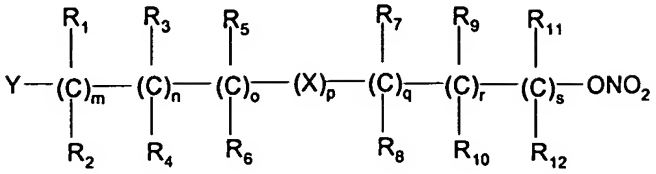
(F)

wherein $R_1$-$R_{12}$, m, n, o, p, q, r, s, X, are as defined above, W is OH or halogen, with a compound selected from alkanoylsulfonylchloride and trifluoromethansulfonic anhydride when W is OH or with $AgSbF_6$, $AgBF_4$, $AgClO_4$, $CF_3SO_3Ag$, $AgSO_3CH_3$, $CH_3C_6H_4SO_3Ag$ when W is halogen.

20. (Original) A process for preparing a compound of formula (C) according to claim 19 wherein the compound (F) and the nitrating agent are at molar ratio of 2:0.5.

21. (Currently Amended) A process for preparing a compound of formula (C). according to claims 19~~-20~~ wherein the reaction is performed at a temperature ranging from 0°C to 100°C.

22. (Currently Amended) A compound of formula (C)



(C)

wherein $R_1$-$R_{12}$, m, n, o, p, q, r, s, X, Y are as defined in claim 1-4 with the proviso that Y is not halogen.

23. (Currently Amended) Use of nitrooxyalkyl derivatives of general formula (C) according to claim 20 as intermediates for preparing carboxylic acid nitrooxyalkyl esters of formula (A) ~~according to claim 1-4~~.